

**UTAH STATE TAX COMMISSION  
NOTICE OF PROPOSED NEW RULE OR RULE CHANGE**

The proposed rules were submitted to the State of Utah Division of Administrative Rules on July 28, 2009.

**Proposed Rules or Change:**

**Rule Number:** R865-4D-2

**Title:** Refund Procedures for Special Fuel Used Off-Highway or to Operate a Power Take-Off Unit, and Sales Tax Liability.

**Summary:** **The proposed amendment provides that if an off-highway location does not have an address, a description of that location will suffice; also the amount of time of the off-highway use is necessary only if the claimed use is idling of the vehicle, all other uses may be evidenced by the date of the off-highway use.**

**The Public comment on these rules will end on 09/14/2009. These proposed rules were published in the Utah State Bulletin and posted on our website at [www.tax.utah.gov](http://www.tax.utah.gov).**

Public comments on these rules can be addressed to the attention of Commissioner Dixon and emailed to [taxrules@utah.gov](mailto:taxrules@utah.gov), faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W. Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at [www.tax.utah.gov](http://www.tax.utah.gov). If you would like to receive notice of future rule items, email [cleee@utah.gov](mailto:cleee@utah.gov) with your name, email address and request to be added to the Tax Commission rules list server.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this notice was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at [www.tax.utah.gov](http://www.tax.utah.gov). The Commission public information officer also provided copies of this notice for the news media via electronic transmission.

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